



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### GOVERNMENT OF GOA, DAMAN AND DIU

Industries and Power Department

#### Notification

1-440-72-IPD

In exercise of the powers conferred by Section 19 of the Goa, Daman and Diu Barge Tax Act, 1973 (10 of 1973), the Government of Goa, Daman and Diu hereby makes the following rules, namely:—

**1. Short title and commencement.**—(1) These rules may be called the Goa, Daman and Diu Barge Tax Rules, 1975.

(2) They shall come into force at once.

**2. Definition.**—In these rules, unless the context otherwise requires—

(a) "Act" means the Goa, Daman and Diu Barge Tax Act, 1973 (10 of 1973);

(b) "Calibration of Barge" means the carrying capacity of the barge with reference to its structural strength, reserve buoyancy and safe working height above water level;

(c) "Capacity of the barge" means the dead-weight carrying capacity of the barge;

(d) "Form" means a form appended to these rules;

(e) "Section" means a section of the Act;

(f) "tonne" means a metric tonne.

**3. Declaration.**—(1) Every registered owner or person having possession or control of a barge already in use in the Union Territory shall, before the expiry of 60 days from the date of coming into force of these rules, fill up and sign a declaration in Form «A» and send it by registered post or present it in person or by an agent to the Taxation Authority.

(2) In case of a new barge or in case of a barge registered outside the Union territory the registered owner or the person having possession or control of such barge shall, before the barge is put to use in the inland waters of the Union Territory, fill up and sign the declaration in Form «A» and deliver the same to the Taxation Authority.

(3) A fresh declaration shall be made every time the payment of tax is made.

(4) The Form of declaration shall be obtained from the Taxation Authority and the declaration shall be delivered alongwith the tax licence by the registered owner either in person or through an agent or by post to the Taxation Authority.

**4. Additional declaration.**—After submitting the declaration in Form «A», if the barge is so altered as to change her carrying capacity, the person responsible to submit the declaration in Form «A» shall within 30 days of carrying out such alteration, sign and deliver a declaration in Form «B» to the Taxation Authority.

**5. Special declaration.**—The Taxation Authority on receiving information that any person keeps a barge for use in the inland waters of the Union Territory, may require him to fill up, sign and deliver a declaration in Form «A» and may serve upon him a notice in Form «C». This notice may be sent to the person by post or may be served upon him in person, or, if service cannot be made upon him in person, upon any adult male member or a servant of his family. If the notice cannot be served in the manner aforesaid it may be served by affixing it to some conspicuous part of his place of residence or business and in such other manner as the Taxation Authority may deem fit.

**6. Levy of tax.**—Every owner or the person having possession or control of a barge in the Union Territory shall pay to the Government a tax at the rates specified in the table below:

TABLE

Capacity of Barge	Rate of Tax payable per annum per tonne
Less than 100 tonnes	Rs. 3.50 p.
100 tonnes and less than 200 tonnes	Rs. 5.00 p.
200 tonnes and less than 350 tonnes	Rs. 6.00 p.
350 tonnes and above	Rs. 7.50 p.

**Note:** When tax is not paid for the whole year at a time, but is paid for one or more quarters at a time, the tax so payable for each quarter shall be an amount equal to one-fourth of the annual tax plus ten per cent of that amount.

Provided that the tax payable on such barge for the month of March, 1971 shall be the amount equal to one twelfth of the annual amount of tax payable on such barge.

**7. Calibration of barge for levy of Tax.** — For the purpose of levy of tax, the Taxation Authority may require the barge to be calibrated.

**8. Mode of payment.** — The tax shall be paid in advance either in cash or by Treasury challan in the office of Taxation Authority as under:

- a) For the period from 1-3-1971 to 30-6-1975 within a period of six months from the date of coming into force of these rules and
- b) For the subsequent period in the manner stipulated below:
  - i) For the quarter July-September, before 30th June.
  - ii) For the quarter October-December, before 30th September.
  - iii) For the quarter January-March, before 31st December.
  - iv) For the quarter April-June, before 31st March.
  - v) For the newly registered barge on the date of its registration in respect of the quarter in which it is registered and subsequently in the manner specified in paras (i) to (iv).
  - vi) For a barge not registered in the Union Territory, before it starts plying in the Inland waters of the Union Territory;

Provided that the tax for the barges under (v) and (vi) above shall be charged for the whole quarter in which they are put to use.

**9. Issue of tax licence and Tax Token.** — When a person pays an instalment of tax or satisfies the Taxation Authority that he has been exempted from the payment of tax under Section 10 of the Act, the Taxation Authority shall issue a tax licence and a Tax token in Form 'D' and 'E', respectively, to such person and shall enter in the token the amount paid or the word 'EXEMPT' as the case may be.

**10. Penalty for failure to pay tax.** — (1) Before imposing a penalty under section 16 of the Act, the Taxation Authority shall call upon the person concerned to show cause why the penalty should not be imposed. He shall record a brief memorandum of the facts of the case and a finding with a brief statement of his reasons for the findings.

(2) Any penalty so imposed shall be paid along with tax due within 10 days from the receipt of the order of the Taxation Authority by the person concerned.

**11. Power to seize and detain in case of non-payment of tax.** — The Captain of Ports or the Deputy Captain of Ports or any other person duly authorised in writing by either of them may seize and detain any barge in respect of which tax is due under the Act, until the tax due in respect of the barge is paid.

**12. Display of tax licence.** — No person shall ply or cause to be plied any barge unless a valid tax licence is displayed in a conspicuous part of the barge.

**13. Duplicate of Tax Token or Tax Licence.** — (1) Any holder of a tax token or tax licence which has been lost or destroyed or defaced or torn, may apply to the Taxation Authority for the issue of a dupli-

cate tax token or tax licence, as the case may be, and the Taxation Authority shall, if he is satisfied, after making enquiries that a duplicate may properly be issued, issue a duplicate token or licence.

(2) Duplicate token or licence shall bear the words "duplicate" in bold red letters written or stamped across it.

(3) Fee for issue of a duplicate token and duplicate licence shall be Rupees five and Rupees ten, respectively.

**14. Declaration of non-use.** — (1) The registered owner of, or any person who has possession or control of a barge without intending to use or keep for such use a barge in the inland waters of the Union territory and desiring to be exempted from payment of tax on that account shall, before the commencement of the quarter referred to in Rule 8 and during which the barge is not intended to be used, submit a declaration in Form 'F' to the Taxation Authority alongwith the tax licence and the tax token and giving the complete address where the barge shall be kept.

(2) Notwithstanding anything contained in sub-rule (1), if such owner or person proves to the satisfaction of the Taxation Authority, subject to such conditions as may be required by him in this behalf, that the barge was not used or kept for use, during the period for which tax has not been paid, the Taxation Authority may certify that such barge has not been used or kept for use during such period, in form 'G'.

**15. Refund of Taxes.** — (1) Any person claiming a refund under Section 9 or on the ground that he has paid more tax than is due from him, shall submit an application to the Taxation Authority stating the ground on which the refund is claimed.

(2) Every such application shall be accompanied by the tax licence and tax token issued in respect of such barge.

**16. Certificate of refund.** — (1) If on receipt of an application under Rule 15 the Taxation Authority, after making such inquiry as he deems necessary, is satisfied that a refund is admissible, he shall calculate the amount of refund due and issue to the applicant the licence after making entries thereon of any refund admitted together with a fresh tax token if the tax on the barge is levied at a rate different from that at which it was originally levied. If the rate of Tax is not altered, the original Tax token shall be returned to the applicant.

(2) The Taxation Authority shall also issue a certificate of refund in Form 'H'.

(3) If refund is not sanctioned, the Taxation Authority shall inform the applicant accordingly, stating the grounds of refusal.

**17. Scale of refund.** — Where a tax on any barge has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the barge has not been used during the whole of that period or a continuous part thereof not being less than six continuous months, refund shall be made according to the following scale: —

- a) When tax has been paid for a 80% of the quarter and the barge has not plied for the full quarter.

b) When the tax has been paid for a full year and

- The barge has not plied 40% of the for not less than six months.
- The barge has not plied 80% of the for the full year.

## FORM 'A'

(See rule 3 of the Goa, Daman and Diu Barge Tax Rules 1975)

## Declaration

.....  
.....

Date:

The Taxation Authority,  
Panaji/Mormugao.

Dear Sir,

Subject: Application for issue of tax token and tax licence for m.v. ...  
O. No. ... of ...

I/We ... of ... owner(s) of the barge ... request that tax token and tax licence under the Goa, Daman and Diu Barge Tax Rules, 1975 may be issued in respect of the barge for the quarter/year ending ...

The particulars of the barge are as under:—

1. Name of barge: ... 2. Official No. ... 3. Port of Registry: ... 4. Gross Tonnage ... 5. Name and address of owners: ... 6. Carrying capacity: ... Tonnes.

\* The tax in respect of the barge for the quarter ending ... has been paid under challan No. ...

\* The barge is newly built and has not started to ply in the Inland Waters of Goa, Daman and Diu.

I/We undertake to produce the certificate of Registration of the barge, if required by you.

Your faithfully,

...

Owner

\*Strike off whichever is not applicable.

## FORM 'B'

(See rule 4 of the Goa, Daman and Diu, Barge Tax Rules, 1975)

## Additional Declaration

.....  
.....

Date:

To

The Taxation Authority,  
Panaji/Mormugao.

Dear Sir,

I/We ... of owner(s) of the barge ... Official No. ... hereby report that the following alterations have been carried out on the barge on ... I/We therefore apply for issue of fresh tax token for the additional tax for the quarter/Year ending ... and /or/registration of the alterations in the tax licence, as required.

Particulars of alterations:—

...  
...  
...

The gross tonnage of the vessel is now ... and her carrying capacity is now ... Tonnes.

Yours faithfully,

...

Owner

## FORM 'C'

(See Rule 5 of Goa, Daman and Diu Barge Tax Rules, 1975)

## Special Notice

To

...

...

Take notice that you are hereby required to fill up, sign and deliver to the undersigned the form of declaration enclosed in respect of every barge kept by you for use, and to pay the tax due on every such barge before the expiration of 14 days from the date of service of this notice.

Failure to deliver the declaration or to pay tax will render you liable for a penalty under the Goa, Daman and Diu Barge Tax Act, 1973.

Signature of Taxation Authority.

## FORM 'D'

(See rule 9 of the Goa, Daman and Diu Barge Tax Rules, 1975)

(In Booklet Form)

Cover page (Outer)

## CAPTAIN OF PORTS ORGANISATION

Goa, Daman and Diu

## Tax Licence

s. m./m. v. ...

Note: This tax licence shall be kept on board the vessel and available for inspection at all times.

Inside cover page (blank)

1st page:

GOVERNMENT OF GOA, DAMAN AND DIU

Captain of Ports Organisation

## Tax Licence

No. ...

Name of vessel: ... Official No. ...

Port of Registry: ... Gross tons: ...

Name and address of owner: ...

Carrying capacity ...

Issued at Panaji/Mormugao, This ... day of ... 19...

Taxation Authority

Government of Goa, Daman and Diu  
Panaji/Mormugao.Pages 2, 3 and 4.  
(Endorsements)

Pages 5 to ...

No. ...

1) Barge tax of Rs. ... P. in respect of the barge described at page 1, paid under challan No. ... of ... at the rate of Rs. ... per tonne.

This licence is valid for the quarter/Year ending ... Panaji/Mormugao, ... day of ... 19....

Taxation Authority,

Government of Goa, Daman and Diu  
Panaji/Mormugao.

Office Stamp

2) Barge tax of Rs. ... P. in respect of the barge described at page 1, paid under challan No. ... of ... at the rate of Rs. ... per ton ... 19....

This licence is valid for the quarter/year ending ... Panaji/Mormugao ... day of ... 19....

Taxation Authority,

Government of Goa, Daman and Diu  
Panaji/Mormugao.

Office Stamp

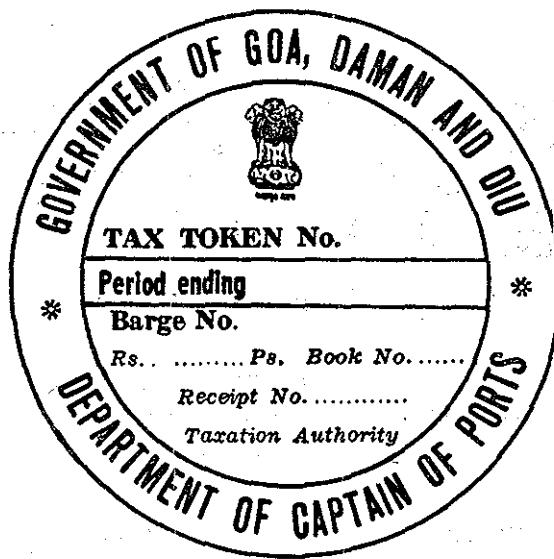
Nos. 3 to 4: Same as 2.

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## FORM 'E'

(See Rule 9 of Goa, Daman and Diu, Barge Tax Rule 1975)

## Tax Token



## FORM 'F'

(See rule 14(1) of the Goa, Daman and Diu

Barge Tax Rules, 1975)

## Declaration of Non-use

Form of intimation of non-use in respect of a Barge.

I/We ... residing at/having principal place of business at ... registered owner/person in possession or control of Barge .... in respect of which tax has been paid upto ... to the Taxation Authority ... hereby declare that I/We shall not use or keep for use in Goa/Daman/Diu the said barge during the period from ... to ... and I further declare that I shall keep the barge during the aforesaid period at the following place, namely .... (here insert full address of the place where barge is kept) and that I shall not remove it from that place without the previous permission of the Taxation Authority.

Signature of the Applicant.

## FORM 'G'

(See rule 14(2) of the Goa, Daman and Diu Barge Tax Rules, 1975)

## Certificate of Non-use

This is to certify that non-use in respect of barge... No. ... owned by Shri/Sarvashri ... has been accepted for the period from ... to ...

Date:

Taxation Authority

## FORM 'H'

(See Rule 16 of the Goa, Daman and Diu Barge Tax Rules, 1975)

## Certificate of refund

To the Treasury Officer,

The Treasury Officer,

Sir,

I ... Taxation Authority, Panaji/Mormugao, hereby certify that Shri/Sarvashri ... having paid on ... the amount of Rs. ... as tax on the barge ... bearing No. ... for ... is entitled to a refund of Rs. ... on account of reasons mentioned at item No. ... of the following items:

- (1) That the said barge ... O. No. ... has been exempted from payment of tax on account of «non-use».
- (2) That he/they/has/have been issued registration of the barge ....
- (3) That the barge ... is liable to tax at a lower rate.

(4) That he/they has/have paid more tax than is due from him/them. A note of refund has been made on the original document.

Please pay to ... Rupees ... (in words) /Rs. ... (in figures) on account of the refund.

Date: ...

Signature of the Taxation Authority.

By order and in the name of the Lt. Governor  
of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries and La-  
bour Department.

Panaji, 20th March, 1975.



## Labour and Information Department

## Notification

1/292/73-LAB/393

Whereas the Lt. Governor of Goa, Daman and Diu is satisfied that it is necessary in the public interest that the industry engaged in the production, supply and distribution of petroleum and petroleum products should be declared as Public Utility Service for the purposes of Industrial Disputes Act, 1947 (No. 14 of 1947).

Now, therefore, in exercise of the powers con-  
ferred under sub-clause (vi) of clause (n) of Section  
2 of the said Act, the Lt. Governor of Goa, Daman  
and Diu hereby declares the industry engaged in the  
supply and distribution of petroleum products to be  
public utility service for the purposes of the said Act  
for a period of six months with effect from 1st April,  
1975.

By order and in the name of the Lt. Governor  
of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries & Labour.

Panaji, 1st April, 1975.

## Notification

1/399/74-LAB/404

Whereas the Lieutenant Governor of Goa, Daman  
and Diu is satisfied that it is necessary in the public  
interest that the Flour Milling Industry should be  
declared as Public Utility Service for the purpose of  
Industrial Disputes Act, 1947 (No. 14 of 1947).

Now, therefore, in exercise of the powers conferred  
under sub-clause (vi) of clause (n) of section 2 of  
the said Act, the Lieutenant Governor of Goa, Daman  
and Diu hereby declares the Flour Milling Industry  
to be Public Utility Service for the purposes of the  
said Act for a period of six months with effect from  
the date of publication of this Notification.

By order and in the name of the Lt. Governor  
of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries & Labour.

Panaji, 1st April, 1975.

## Law and Judiciary Department

## Notification

LD/Bill/5/74

The following Act passed by the Legislative Assembly of Goa, Daman and Diu received the assent of the Administrator of Goa, Daman and Diu on 27th March, 1975 is hereby published for general information.

**THE GOA, DAMAN AND DIU APPROPRIATION (VOTE ON ACCOUNT) ACT, 1975**

(Act No. 6 of 1975) [27th March, 1975]

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the services of a part of the Financial Year 1975-76.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty sixth Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Goa, Daman and Diu Appropriation (Vote on Account) Act, 1975.

2. **Withdrawal of Rupees Eight crores, sixteen lakhs and sixty four thousand from and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu for the financial year 1975-76.**—From and out of the Consolidated Fund of the Union territory of Goa, Daman and Diu there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of Rupees eight crores sixteen lakhs and sixty four thousand towards defraying the several charges which will come in course of payment during the financial year, 1975-76.

3. **Appropriation.**—The sum authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

**THE SCHEDULE**

(See Sections 2 and 3)

No. of Demand	Services and purposes	Voted by Assembly	Sums not exceeding		
			Charged on the Consolidated Fund of the Union territory of Goa, Daman and Diu	Total	
1	2	3	4	5	Rs.
1.	Union Territory Legislature and Elections	...	1,55,000	6,000	1,61,000
2.	Miscellaneous General Services	...	14,05,000	82,000	14,87,000
3.	Administration of Justice	...	3,51,000	72,000	4,23,000

1	2	3	4	5
4. Land Revenue, Stamps and Registration	...	3,02,000	—	3,02,000
5. State Excise, Sales Tax and Other Taxes and Duties	...	3,95,000	—	3,95,000
6. Taxes on Vehicles	...	91,000	—	91,000
7. Police and Fire Services	...	23,75,000	—	23,75,000
8. Jails	...	1,57,000	—	1,57,000
9. Stationery and Printing	...	4,08,000	—	4,08,000
10. Other General Services	...	74,000	—	74,000
11. Pension	...	9,70,000	—	9,70,000
12. Public Works, Housing and Urban Development	...	60,13,000	—	60,13,000
13. Roads and Bridges	...	28,00,000	—	28,00,000
14. Education, Art and Culture	...	1,24,84,000	—	1,24,84,000
15. Medical, Family Planning and Public Health, Sanitation and Water Supply	...	85,96,000	—	85,96,000
16. Information and Publicity	...	1,97,000	—	1,97,000
17. Labour and Employment	...	2,69,000	—	2,69,000
18. Social Security and Welfare, Relief on account of Natural Calamities and Food and Nutrition	...	1,80,38,000	—	1,80,38,000
19. Cooperation, Community Development and Compensations and Assignments to Local Bodies and Panchayati Raj Institutions	...	10,35,000	—	10,35,000
20. Other Economic Services and Mines and Minerals	...	3,01,000	—	3,01,000
21. Agriculture and Allied Services	...	70,77,000	—	70,77,000
22. Irrigation and Power Projects	...	1,36,34,000	—	1,36,34,000
23. Industries	...	7,07,000	—	7,07,000
24. Road and Water Transport Services (including Ports)	...	9,59,000	—	9,59,000
25. Tourism	...	9,59,000	—	9,59,000
26. Loans and Advances by the Union Territory Governments	...	17,52,000	—	17,52,000
Total	...	8,15,04,000	1,60,000	8,16,64,000

**A  
BILL**

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union Territory of Goa, Daman and Diu for the services of a part of the Financial Year 1975-76.

(As passed by the Legislative Assembly of Goa, Daman and Diu)

Secretariat,  
Panaji,  
27th March, 1975.

**B. M. MASURKAR**  
Secretary to the Government of Goa,  
Daman and Diu  
Law and Judiciary Deptt.

**Notification**

LD/Bill/16/75

The following Act passed by the Legislative Assembly of Goa, Daman and Diu which received the assent of the President of India on 31st March, 1975 is hereby published for general information.

*M. S. Borkar, Under Secretary (Law).*

Panaji, 8th April, 1975.

**The Goa, Daman and Diu Village Panchayats Regulation  
(Amendment) Act, 1974**

(Act No. 7 of 1975) [31st March, 1975]

AN

ACT

*further to amend the Goa, Daman and Diu Village Panchayats Regulation, 1962.*

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:—

**1. Short title and commencement.**— (1) This Act may be called the Goa, Daman and Diu Village Panchayats Regulation (Amendment) Act, 1974.

(2) It shall come into force at once.

**2. Insertion of new section 21A.**—

After section 21 of the Goa, Daman and Diu Village Panchayats Regulation, 1962 (hereinafter referred to as the "Regulation"), the following section shall be inserted, namely:—

Regulation  
9 of 1962

**"21A. Allowances to members.**— The members of a Panchayat (including its chairman and vice-chairman) may be paid travelling and daily allowances at such rates as may be prescribed for journeys performed by them in relation to any business of the Panchayat.”

**3. Insertion of new section 23A.**— After section 23 of the Regulation, the following section shall be inserted, namely:—

**"23A. Power of Collector or other authorised officer to exercise powers of chairman.**— Where

the offices of both the chairman and vice-chairman are vacant, the Collector, or such other officer as the Collector may authorise in this behalf, shall, pending the election of the chairman, exercise all the powers and perform all the functions and duties of the chairman under this Regulation, but shall not have the right to vote in any meeting of the Panchayat.”

**4. Insertion of new section 31C.**— After section 31B of the Regulation, the following section shall be inserted, namely:—

**"31C. Grants-in-aid.**— A Panchayat may, by a resolution passed at its meeting and supported by a majority of two-thirds of the total number of its members, give grants-in-aid to any private institution in respect of any of the matters specified in entries (1), (3) and (4) of Item V of the Second Schedule, or in Item VI of the said Schedule to the extent and subject to such conditions as may be prescribed:

Provided that no such grant shall be given by the Panchayat out of any contribution made to it by the Government.”

**5. Amendment of section 39.**— In section 39 of the Regulation, in sub-section (1), after clause (g), the following clauses shall be inserted, namely:—

"(g-1) a tax on dogs;

"(g-2) a tax on advertisements other than advertisements published in the newspapers;"

**6. Amendment of section 65.**— In section 65 of the Regulation, in sub-section (2), in clause (p), after the words "fees for licences", the words "and permissions" shall be inserted.

**7. Amendment of Second Schedule.**— In the Second Schedule to the Regulation, after the main heading, for the brackets, words and figures "(See section 31)", the brackets, words, figures and letter "(See sections 31 and 31C)" shall be substituted.

Secretariat,

Panaji,

31st March, 1975.

**B. M. MASURKAR**

Secretary to the Government of Goa,  
Daman and Diu

Law and Judiciary Department